

193A—9.1(79GA,ch55) Iowa CPA certificate required. Except as provided in 2001 Iowa Acts, chapter 55, section 7(1) or 13(11), a person who holds a certificate or license to practice as a CPA in another state or a substantially equivalent designation from a foreign jurisdiction who plans to practice public accounting as a CPA in Iowa or for Iowa clients or who otherwise desires to establish the person's principal place of business as a CPA in Iowa must first apply to the board for an Iowa CPA certificate.